

**TOWN OF SURFSIDE, FLORIDA**  
**SECOND BUDGET HEARING**  
**TOWN HALL COMMISSION CHAMBERS**  
**9293 HARDING AVENUE**

**SEPTEMBER 22, 2009**  
**5:01 PM**

**1. Opening**

- A. Call to Order**
- B. Roll Call of Members**
- C. Pledge of Allegiance**
- D. Agenda and Order of Business (Additions, Deletions)**

**2. Discussion Regarding Millage Rate and Budget**

**3. Millage Rate**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, MIAMI-DADE COUNTY, FLORIDA, PROVIDING A PROPOSED TAX MILLAGE FOR ALL PROPERTIES, REAL AND PERSONAL IN THE TOWN OF SURFSIDE, FLORIDA, AND FOR THE PURPOSE OF SETTING PUBLIC HEARING DATES FOR APPROVAL AND ADOPTION OF THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010.**

**Motion: To adopt millage rate for Fiscal Year 2009-2010**

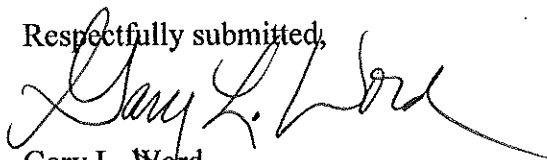
**4. 2009-2010 Proposed Budget**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, APPROVING AND ADOPTING THE ANNUAL BUDGET AND MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2009-2010; ATTACHING A COPY OF SAID BUDGET MARKED EXHIBIT "A"; PROVIDING FOR AN EFFECTIVE DATE.**

**Motion: To Adopt the 2009-2010 Fiscal Year Budget on First Reading**

## 5. Adjournment

Respectfully submitted,



Gary L. Werd,  
Town Manager

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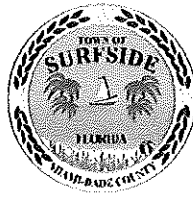
THIS MEETING IS OPEN TO THE PUBLIC. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990, ALL PERSONS ARE DISABLED; WHO NEED SPECIAL ACCOMMODATIONS TO PARTICIPATE IN THIS MEETING BECAUSE OF THAT DISABILITY SHOULD CONTACT THE OFFICE OF THE TOWN CLERK AT 305-893-6511 EXT. 226 NO LATER THAN FOUR DAYS PRIOR TO SUCH PROCEEDING. HEARING IMPAIRED PERSONS MAY CONTACT THE TDD LINE AT 305-893-7936.

IN ACCORDANCE WITH THE PROVISIONS OF SECTION 286.0105, FLORIDA STATUTES, ANYONE WISHING TO APPEAL ANY DECISION MADE BY THE TOWN OF SURFSIDE COMMISSION, WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING OR HEARING, WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSE, MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH RECORD SHALL INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

AGENDA ITEMS MAY BE VIEWED AT THE OFFICE OF THE TOWN CLERK, TOWN OF SURFSIDE TOWN HALL, 9293 HARDING AVENUE. ANYONE WISHING TO OBTAIN A COPY OF ANY AGENDA ITEM SHOULD CONTACT THE TOWN CLERK AT 305-861-4863. A COMPLETE AGENDA PACKET IS ALSO AVAILABLE ON THE TOWN WEBSITE AT [www.townofsurfsidefl.gov](http://www.townofsurfsidefl.gov)

TWO OR MORE MEMBERS OF OTHER TOWN BOARDS MAY ATTEND THIS MEETING.

THESE MEETINGS MAY BE CONDUCTED BY MEANS OF OR IN CONJUNCTION WITH COMMUNICATIONS MEDIA TECHNOLOGY, SPECIFICALLY, A TELEPHONE CONFERENCE CALL. THE LOCATION 9293 HARDING AVENUE, SURFSIDE, FL 33154, WHICH IS OPEN TO THE PUBLIC, SHALL SERVE AS AN ACCESS POINT FOR SUCH COMMUNICATION.



## **Commission Communication**

**Date:** 9/22/2009

**Subject:** Final Fiscal Year 2009–2010 Millage Rate

**Background:** To generate revenues sufficient for the financing of municipal government operations, municipalities are permitted to establish a millage rate which, when applied to the assessed valuation of properties, creates a taxable levy against real and personal property within the Town. This item provides for the adoption of a preliminary millage rate to assist with funding the Fiscal Year 2009 – 2010 budget.

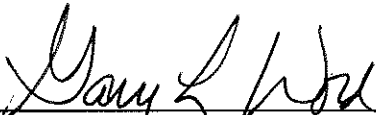
**Analysis:** In June of 2009, the Town Manager and Finance Staff transmitted a proposed budget document as required by Town Charter. That document proposed a preliminary millage rate of 5.5984 mils and identified (see page 20 of the FY 2010 Proposed Budget) the effect that adoption of other rates were projected to have upon Town revenues. After receiving the Town's 2009 certified property valuation on July 1, 2009 these millage rates required adjustment (see attached) and after careful consideration, the Mayor and Town Commission adopted a FY 2010 proposed ("not-to-exceed") rate of 4.7332 mils on July 15<sup>th</sup>, 2009 which also equals the FY 2009 millage rate. This is the rate which was tentatively adopted at the first public hearing on September 9, 2009 and is currently proposed to fund Town of Surfside services for the next fiscal year.

**Recommendation:** It is recommended that the Surfside Town Commission, pursuant to FS 200.065, read into the public record prior to adoption of the final millage rate the following:

**The Town of Surfside, Florida's Fiscal Year 2009 – 2010 "rolled-back" rate, the rate needed to generate the same amount of tax dollars as the current fiscal year, is 5.5224 mils (dollars per thousand of taxable value). The preliminary millage rate**

**under consideration is 4.7332 mills. The preliminary millage rate considered for adoption tonight represents a 14.29% decrease from the "rolled-back" rate.**

  
Finance Support Services Depart. Head

  
Town Manager

**Fiscal Year 2010 Millage Maximums and Related Information  
(Based on 2009 Certified Assessment Information)**

<b>Millage Name</b>	<b>Votes Required</b>	<b>Maximum Millage</b>	<b>Total Resulting Net Revenues</b>	<b>Net Revenue Change (from proposed funding level)</b>	<b>FY 2010 levy increase on \$600,000 taxable value</b>
<b>FY 2009 Rate</b>	<b>3</b>	<b>4.7332</b>	<b>\$5,273,378</b>	<b>(\$879,268)</b>	<b>(\$474)</b>
<b>Roll-up Rate</b>	<b>3</b>	<b>5.5224</b>	<b>\$6,152,646</b>	<b>\$0</b>	<b>\$0</b>
<b>Roll-up plus Growth Rate</b>	<b>3</b>	<b>5.6605</b>	<b>\$6,306,507</b>	<b>\$153,861</b>	<b>\$83</b>
<b>Super Majority Rate</b>	<b>4</b>	<b>6.2265</b>	<b>\$6,937,102</b>	<b>\$784,456</b>	<b>\$422</b>
<b>Unanimous</b>	<b>5</b>	<b>10</b>	<b>\$11,141,254</b>	<b>\$4,988,608</b>	<b>\$2,687</b>

RESOLUTION NO. 09-\_\_\_\_\_

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, MIAMI-DADE COUNTY, FLORIDA, PROVIDING A PROPOSED TAX MILLAGE FOR ALL PROPERTIES, REAL AND PERSONAL IN THE TOWN OF SURFSIDE, FLORIDA, AND FOR THE PURPOSE OF SETTING PUBLIC HEARING DATES FOR APPROVAL AND ADOPTION OF THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010.**

**BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, MIAMI-DADE COUNTY, FLORIDA:**

**Section 1.** (A) That, for the fiscal year beginning October 1, 2009 and ending September 30, 2010, the proposed millage rate for the first public hearing is hereby declared to be 4.7332 mills which is \$4.7332 dollars per \$1,000.00 of assessed property within the Town of Surfside.

(B) That the current year rolled-back rate, computed pursuant to Section 200.065, F.S., is 5.5224 per \$1,000.00.

(C) That this proposed millage rate is less than the rolled-back rate by 14.29%.

**Section 2.** That the public hearings on the millage and budget are scheduled at the Town of Surfside, Town Hall Commission Chambers, 9293 Harding Avenue, Surfside, Florida, on September 8, 2009 and on September 22, 2009 both at 5:01 P.M.

**Section 3.** That the Town Clerk and Town Manager are directed to attach the original Certification of Taxable Value to a certified copy of this resolution and serve the same upon the Property Appraiser of Miami-Dade County in accordance with the Florida Statutes.

**Section 4.** This Resolution shall take effect immediately upon adoption.

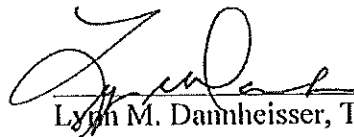
Passed and adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2009

\_\_\_\_\_  
Charles W. Burkett, Mayor

Attest:

\_\_\_\_\_  
Debra E. Eastman, MMC, Town Clerk

Approved as to form and legal sufficiency:

  
\_\_\_\_\_  
Lynn M. Damheisser, Town Attorney

Resolution No. 09 - \_\_\_\_\_



## **Commission Communication**

**Date:** 9/22/2009

**Subject:** Final Fiscal Year 2009 – 2010 Budget

**Background:** Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through a prescribed process of two public hearings and in advance of the effective date of the budget. This item provides for the final public hearing on the Town of Surfside's proposed Fiscal Year 2009 – 2010 budget.

**Analysis:** The Town of Surfside's budget process began in March and has included numerous revisions and discussions with the Mayor and Town Commission. At the end of June, staff presented a balanced proposed budget as required by Town Charter. The requirement to provide the document early, requires creation of funding recommendations without the benefit of important information (ex. State Revenue Estimates and Certified Property Valuations). As a result, several revisions are required.

The initial budget was proposed at the preliminary "roll-back" rate; this is the amount required to generate the same tax levy as the prior year. However, in July, the Mayor and Town Commission gave direction to Staff to balance the budget with a millage rate no higher than 4.7332 mills (the FY 2008-2009 - current year's rate).

The budget proposed for consideration is balanced at 4.7332 mills as directed. Substantial service reductions were required in a variety of departments as were reductions and reclassifications to personnel positions.

Budget workshops were held in late July 2009 and again in August 2009. A tentative budget was approved on September 8, 2009. During those workshops and the first budget hearing several Commissioners spoke about key projects which they would like to see preserved, restored, and/or otherwise modified. As a result of those discussions additional amendments have been made to the proposed document. The Budget presented substantially meets all service areas from prior Commission direction.



## GOVERNMENTAL FUNDS

General Fund: Materials have been presented throughout this process to keep the Commission informed of major changes to funds requiring updates. Minor modifications have been required for several funds, but the vast majority of work has been devoted to the General Fund. The current agenda also focuses on the General Fund. The summary modifications and the narrative explanations are attached.

Capital Projects Fund: Consistent with Commission direction, Capital Improvement Projects associated with this fund have been removed and will be returned on future agendas for subsequent Commission consideration except for those required to be appropriated for maintenance under Florida Statutes or Interlocal Agreement. The size and scope of the Community and Aquatics Center project has also been modified to reflect funding available without the issuance of a general obligation bond. Funding for this project is proposed from the General Fund's unassigned fund balance in the amount of \$5 million.

Special Revenue Funds: Special Revenue Funds include the Police Forfeiture, Citizen's Initiative Transportation Tax (CITT) and Resort Tax. The primary modification to the Police Forfeiture Fund included an additional appropriation to cover expenditures relating to the existing police patrol laptop and air card program. This modification is incorporated. No modifications are needed to the CITT Fund.

Modifications proposed for the Resort Tax Fund include: the inclusion of personnel and overtime costs associated with the part-time Tourism Secretary and the re-assignment of expenditures related to the 75<sup>th</sup> Anniversary. These modifications are consistent with the designated uses of Resort Tax Funding which governs expenditures from this fund.

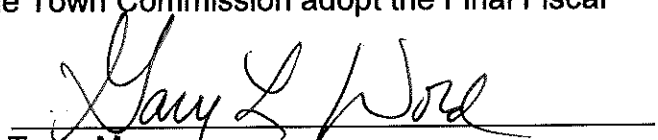
## ENTERPRISE FUNDS

Enterprise Funds: Enterprise funds include the Stormwater, Municipal Parking, Solid Waste, and Water & Sewer funds. No rate adjustments or substantial appropriation modifications are needed for the first three funds from the proposed budget.

Supplemental information related to the Water & Sewer Fund has been received from the Miami Dade County Water Department and the Miami Beach Sewer Department since the proposed budget book was assembled. This additional information has modified the water and sewer rates required to fund these services. As a result of increased pass through costs to the Town (37.77% for water and 21.15% for sewer) and the need to make debt service payments on capital infrastructure improvements (3.23% for water and 3.35% for sewer), rate increases of 41% for water and 24.5% for sewer services are necessary.

**Recommendation:** It is recommended that the Town Commission adopt the Final Fiscal Year 2009 - 2010 budget as presented.

  
Finance Support Services Depart. Head

  
Town Manager

# Summary Modifications from FY 2009 - 2010 Proposed Budget Book

PAGE 1 OF 2

(REVISED)

ITEM/DEPARTMENT	Original Proposed Budget	Currently Proposed	Amount of Change	Running total	Millage Impact	Running Millage (starting millage = 5.5894)
<b>GENERAL/ALL DEPARTMENTS</b>						
Reduced State Shared Revenues	\$449,888	\$448,991	(\$897)	(\$897)	(0.0008)	5.5902
Reduced Revenue Electric Utility Tax	\$415,000	\$400,000	(\$15,000)	(\$15,897)	(0.0135)	5.6037
Reduced Revenue Electric Franchise Fee	\$462,000	\$415,000	(\$47,000)	(\$62,897)	(0.0422)	5.6459
Worker's Compensation Premium Reduction	\$158,971	\$137,971	\$21,000	(\$41,897)	0.0189	5.6270
Property&General Liability Insurance Prem.Reduction	\$148,570	\$118,570	\$30,000	(\$11,897)	0.0269	5.6001
2% Salary Reduction for those \$50,000 or more	\$816,398	\$794,349	\$22,049	\$10,152	0.0198	5.5803
1% Salary Reduction for those under \$50,000	\$769,363	\$761,670	\$7,693	\$17,845	0.0069	5.5734
Non-Contractual Conference and Seminar Reductions	\$24,770	\$14,770	\$10,000	\$27,845	0.0090	5.5644
<b>LEGISLATIVE</b>						
Legislative Expense Allowance Elimination (Net)	\$95,136	\$67,805	\$27,331	\$55,176	0.0245	5.5399
Lobbyist Negotiated Reduction	\$42,000	\$36,000	\$6,000	\$61,176	0.0054	5.5345
<b>LEGAL</b>						
Town Attorney department-budget correction	\$301,995	\$291,447	\$10,548	\$71,724	0.0095	5.5250
<b>EXECUTIVE</b>						
Full Funding of Website Hosting Contract	\$9,400	\$14,400	(\$5,000)	\$66,724	(0.0045)	5.5295
Gazette newsletter reinstatement (10 Issues)	\$154,410	\$45,000	\$109,410	\$176,134	0.0982	5.4313
Community Development Director Contract Reduction	\$62,000	\$55,481	\$6,519	\$182,653	0.0059	5.4254
Grant Writer Consulting Services Reduction	\$25,000	\$20,000	\$5,000	\$187,653	0.0045	5.4209
<b>TOWN CLERK</b>						
Town Clerk Document Management OT Elimination	\$15,000	\$0	\$15,000	\$202,653	0.0135	5.4075
<b>BUILDING SERVICES</b>						
In-house Part-time Building Official Savings	\$165,000	\$70,000	\$95,000	\$297,653	0.0853	5.3222
Building Inspector Services Reduction	\$100,000	\$75,000	\$25,000	\$322,653	0.0224	5.2998

# Summary Modifications from FY 2009 - 2010 Proposed Budget Book

PAGE 2 OF 2

(REVISED)

ITEM/DEPARTMENT	Original Proposed Budget	Currently Proposed	Amount of Change	Running total	Millage Impact	Running Millage
<b>PUBLIC SAFETY</b>						
RIF (1): Patrol Officer	\$3,683,869	\$3,622,224	\$61,645	\$384,298	0.0553	5.2444
RIF (1): Dispatcher	\$48,312	\$10,991	\$37,321	\$421,619	0.0335	5.2109
Public Safety Vehicle Maintenance Reduction	\$45,000	\$38,000	\$7,000	\$428,619	0.0063	5.2046
<b>PUBLIC WORKS</b>						
Reduction to Public Works Professional Services	\$102,000	\$92,000	\$10,000	\$438,619	0.0090	5.1957
Public Works Uniforms Budget Reduction	\$7,500	\$5,000	\$2,500	\$441,119	0.0022	5.1934
<b>LEISURE SERVICES</b>						
P & R revenue adjustment (35% ATB increase)	\$126,900	\$171,315	\$44,415	\$485,534	0.0399	5.1535
RIF (4): Head and Remaining Lifeguards	\$148,405	\$0	\$148,405	\$633,939	0.1332	5.0203
Restoration of Weekend and Holiday Lifeguard Svcs	\$0	\$32,000	(\$32,000)	\$601,939	(0.0287)	5.0490
Elimination of Miami Shores-Pool Agreement	\$58,835	\$0	\$58,835	\$660,774	0.0528	4.9962
Parks and Recreation-Correction to Mod Lease	\$66,096	\$39,096	\$27,000	\$687,774	0.0242	4.9720
Reduction of 1 Part-time Beach Club Staff Position	\$18,708	\$0	\$18,708	\$706,482	0.0168	4.9552
P&R Supervisor (Aquatic) (FT; Reclassified)	\$53,290	\$44,390	\$8,900	\$715,382	0.0080	4.9472
Elimination of Library Services	\$245,120	\$61,337	\$183,783	\$899,165	0.1650	4.7773
Library-interim transitional services	\$0	\$15,000	(\$15,000)	\$884,165	(0.0135)	4.7908
Move of Tourism Secretary back to Tourism	\$85,192	\$68,433	\$16,759	\$900,924	0.0150	4.7757
Move of Tourism Overtime back to Tourism	\$6,500	\$3,259	\$3,241	\$904,165	0.0029	4.7728
Restoration of 75th Anniversary Funding	\$0	\$10,000	(\$10,000)	\$894,165	(0.0090)	4.7818
<b>NON-DEPARTMENTAL</b>						
Remove Holiday Decoration Replacement Funding	\$52,500	\$0	\$52,500	\$946,665	0.0471	4.7347
IBM Lease Reduction-Budget Correction	\$1,572	\$0	\$1,572	\$948,237	0.0014	4.7333
Contingency	\$21,351	\$21,238	\$113	\$948,350	0.0001	4.7332

## **Detail Narrative Related to Summary Modifications to FY 2009 – 2010 Proposed Budget Book**

### **GENERAL/ALL DEPARTMENTS**

**Reduced State Shared Revenues:** This modification represents the change from initial projections to the more recently released projections (July and August) from the State of Florida.

**Reduced Revenue Electric Utility Tax:** This revision is necessary based on the data from three additional months of revenue receipts currently and the expectation that users will continue utilizing less electricity throughout the coming fiscal year.

**Reduced Revenue Electric Franchise Fee:** This revision is necessary based on the data from three additional months of revenue receipts currently and the expectation that users will continue utilizing less electricity throughout the coming fiscal year. Additionally, the initially proposed budget anticipated the execution of a new Electric Utility Franchise Agreement in the current year. The anticipated franchisee agreement was not approved.

**Worker's Compensation Premium Reduction:** This item represents an anticipated savings resulting from reduced personnel positions.

**Property & General Liability Insurance Premium Reduction:** This item represents a budget modification resulting from efforts of Staff in cooperation with the Town's insurance provider.

**2% Salary Reduction for those \$50,000 or more:** This item represents a reduction to wages for all General employees (non-union) whose base salary for the coming fiscal year is \$50,000 or greater not including those who have either been reduced in hours or reclassified.

**1% Salary Reduction for those under \$50,000:** This item represents a reduction to wages for all General employees (non-union) who base salary for the coming fiscal year is less than \$50,000 not including those who have either been reduced in hours or reclassified.

**Non-Contractual Conferences and Seminar Reductions:** This item represents a decrease over multiple departments for training. A few employees have employment agreements requiring the Town to assist with professional training. This item only addresses budgeted training funds which are not covered by such agreements.

### **LEGISLATIVE DEPARTMENT**

**Legislative Expense Allowance Elimination (Net):** This item represents the elimination of budgeted expense allowances for Commissioners while allowing a modest increase in

voucher reimbursement. By removing the expense allowance, the Town removes the Internal Revenue Service obligation – payroll taxes as well.

**Lobbyist Negotiated Reduction:** This item represents a reduction in the contract negotiated with the Town of Surfside's lobbyist by Staff.

## **LEGAL**

**Town Attorney Department:** This item corrects an error in budgeting resulting in a savings.

## **EXECUTIVE**

**Full funding of Website Hosting Contract:** This item represents the restoration of funding amounts currently contractually obligated.

**Gazette newsletter reinstatement (10 issues):** This item represents the decrease in the publication scheduled costs to approximately ten issues at current per issue costs.

**Community Development Director Contract Reduction:** This item represents a reduction to the contractual agreement for Community Development Services provided by CGA and negotiated by Staff.

**Grant Writer Consulting Services Reduction:** This item represents a reduction to Grant Writer Consulting Services.

## **TOWN CLERK**

**Town Clerk Document Management Overtime Elimination:** This item represents a reduction to the Town Clerk's overtime budget. These funds had been proposed to assist with addressing records retention and management issues.

## **BUILDING SERVICES**

**In-house Part-time Building Official Savings:** This item represents the elimination of budgetary funding for a contractual Building Official and replaces those services with a part-time in house Building Official.

**Building Inspector Services Reduction:** This item reduces the projected need for building inspection services for Fiscal Year 2010 as well as the associated cost.

## **PUBLIC SAFETY**

**Reduction in Force (1) Patrol Officer and (1) Dispatcher Position:** This item represents an additional reduction to the Public Safety Staff of two additional positions. A Dispatch position has been substituted for a Patrol Officer position since the first public hearing on the budget.

**Public Safety Vehicle Maintenance Reduction:** This item was identified by the Department and is anticipated to have no subsequent impact on services.

## **PUBLIC WORKS**

**Public Works Professional Services Reduction:** This item represents a reduction to funding available for predictable, but unidentified, engineering and architectural services.

**Public Works Uniform Budget Reduction:** This item was identified by the Department Head and is due to the reduction in personnel.

## **LEISURE SERVICES**

**Parks and Recreation Revenue Adjustment (35% across the board):** This item anticipates an increase of approximately 35% in fees charged to those who utilize specific Parks and Recreational programming for which fees are already established. In other words, it is an increase to the existing rate structure to reduce general fund tax subsidies, but does not propose, nor rely upon, the creation of new user fees. This item has been increased 5% since the first public hearing on the budget.

**Reduction in Force (4) Head and Remaining Lifeguards and Restoration of Weekend and Holiday Lifeguards:** These two line items represent a change in operations for lifeguard services. Four full-time positions would be removed for a savings of \$148,405, reflected in a line on the spreadsheet. A separate line shows the increase in expenses to restore lifeguard services for limited hours during weekends and holidays.

**Elimination of Miami Shores - Pool Agreement:** The Town has no contractual obligation to provide this service and the Town anticipates the rapid development of its own pool within the fiscal year. The cost reductions identified here represent the reduction of payments made to Miami-Shores for the use of their aquatic facilities.

**Parks and Recreation – Budget Correction to Modular Lease:** This item represents a savings identified by revisiting the lease contracts for the Town's modular facilities.

**Reduction of 1 Part-Time Beach Club Staff:** This item represents the cost savings resulting from the removal of this non-essential position. The Town has no obligation to provide the services associated with this position, but may be able to meet them in a limited way during peak usage periods.

**Parks and Recreation Supervisor (Aquatic) Reclassification:** This item recognizes the need to redefine the job duties, hours, and responsibilities associated with the current position. This redefinition and reclassification is anticipated to result in a full-time 32 hour a week position for the coming fiscal year.

**Elimination of Library Services:** The Town has heavily subsidized this service in the past and has lost the financial support of other municipalities for the continuation of these services. There is not an obligation to continue these services, so they may be considered "non-essential" in this respect. The figure includes the liquidation of the assets, loss of all related positions, and reduction of all possible associated operating costs. Once certain lease obligations have expired (specifically for storage), additional savings may be achieved in future years.

**Library- interim transitional services:** This item provides for Town funding to assist with the establishment of a qualified volunteer organization to utilize existing Library resources for an interim period.

**Move of Tourism Secretary and Overtime back to Tourism (Resort Tax Fund) Budget:** These items return personnel expenditures to the resort tax fund from the General Fund.

**Restoration of 75<sup>th</sup> Anniversary Funding:** This item represents the net increase in expenditures to fund the 75<sup>th</sup> Anniversary Celebration within the General Fund. This item anticipates expenditures of \$15,000 offset by revenues of \$5,000.

#### **NON-DEPARTMENTAL**

**Remove Holiday Decorations :** This item represents the elimination of costs associated with the replacement of holiday decorations.

**IBM Lease Reductions:** These items represent a miscellaneous decrease in the other current charges line item for the Non-Departmental allocation center.

**Contingency:** This item provides funding for emergencies, unanticipated expenses, budgeting errors or omissions, or other unidentified but anticipated expenditures to arise during the fiscal year.

RESOLUTION No. \_\_\_\_\_

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, APPROVING AND ADOPTING THE ANNUAL BUDGET AND MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2009-2010; ATTACHING A COPY OF SAID BUDGET MARKED EXHIBIT "A"; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Manager has submitted to the Town Commission a budget and an explanatory budget message for the fiscal year 2009-2010, showing estimates of revenues and expenditures by organization entity, together with character and object of expenditure and an estimate of all municipal projects pending or to be undertaken; and

WHEREAS, on September 8, 2009 at 5:01 p.m., the Town Commission held a Public Hearing on said budget after posting a notice of the time and place of said hearing, and a second Public Hearing was held on September 22, 2009 at 5:01 p.m..

NOW, THEREFORE, THE COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA HEREBY RESOLVES AS FOLLOWS:

Section 1. Recitals. The above and foregoing recitals are true and correct.

Section 2. Adoption of Budget. The Budget for the fiscal year commencing October 1, 2009 and ending September 30, 2010, be and the same is hereby approved and adopted in the amounts and in the form detailed in the budget attached hereto, marked Exhibit "A" and by reference thereto made a part hereof.

Section 3. Expenditure of Funds Appropriated in the Budget Authorized. Funds appropriated in the Budget may be expended by and with the approval of the Town Manager in accordance with the provisions of the Town Charter and applicable law. Funds of the Town shall be expended in accordance with the appropriations provided in the Budget adopted by this Resolution and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with the Town Charter.

Section 4 . Budgetary Control. The 2009/2010 Operating and Capital Outlay Budget establishes a limitation on expenditures by fund total. Said limitation requires that the total sum allocated to each fund for operating and capital expenses may not be increased or decreased without



specific authorization by a duly-enacted Resolution affecting such amendment or transfer. Therefore, the Town Manager may authorize transfers from one individual line item account to another and from one department to another, so long as the line item and department accounts are within the same fund.

**Section 5. Grants and Gifts.** When the Town of Surfside receives monies from any source, be it private or governmental, by Grant, Gift, or otherwise, to which there is attached as a condition of acceptance any limitation regarding the use or expenditures of the monies received, the funds so received need not be shown in the Operating Budget nor shall said budget be subject to amendment of expenditures as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the Town under Grants or Gifts, all monies received as contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon same.

**Section 6. Amendments.** Upon the passage and adoption of the 2009-2010 fiscal year Budget for the Town of Surfside, if the Town Manager determines that an Operating Fund or a Capital fund total will exceed its original appropriation, the Town Manager is hereby authorized and directed to prepare such Resolutions as may be necessary and proper to modify any line item from the Budget hereby.

**Section 7. Encumbrances.** All outstanding encumbrances at September 30, 2009 shall lapse at that time; and all lapsed capital outlay encumbrances shall be re-appropriated in the 2009/2010 fiscal year.

Section 8. Notice. The Town Clerk is directed to forward certified copies of this resolution to the Miami-Dade Property Appraiser, Miami-Dade Tax Collector, and Florida Department of Revenue.

Section 9. Effective Date. This Resolution shall take effect immediately upon adoption.

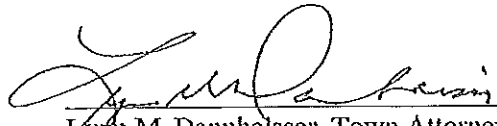
**PASSED and ADOPTED** this 22th day of September, 2009.

Attest:

\_\_\_\_\_  
Charles W. Burkett, Mayor

\_\_\_\_\_  
Debra E. Eastman, MMC  
Town Clerk

**APPROVED AND TO FORM AND  
LEGAL SUFFICIENCY FOR THE TOWN OF SURFSIDE ONLY:**

  
\_\_\_\_\_  
Lynn M. Dannhelsser, Town Attorney

Resolution No. \_\_\_\_\_

# BUDGET SUMMARY

## TOWN OF SURFSIDE - FISCAL YEAR 2009-2010

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE ARE 1.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General fund 4.7332  
Voted debt 0.0000

	GENERAL FUND	CAPITAL PROJECTS FUND	TOURIST RESORT FUND	POLICE FORFEITURE FUND	MUN. TRANS. FUND	WATER & SEWER FUND	MUN. PARKING FUND	SOLID WASTE FUND	STORM WATER FUND	TOTAL ALL FUNDS BUDGET
<b>ESTIMATED REVENUES:</b>										
<b>TAXES:</b>										
Ad Valorem Taxes	5,273,378	0	0	0	0	0	0	0	0	5,273,378
Franchise /Utility Taxes	1,248,727	0	0	0	0	0	0	0	0	1,248,727
Sales & Use Tax	335,874	0	122,500	0	0	0	0	0	0	458,374
Licenses/Permits	114,100	0	0	0	0	0	0	0	0	114,100
Intergovernmental	448,991	0	0	0	0	0	0	0	0	448,991
Charges for Services	176,195	0	0	0	175,000	2,633,615	297,100	1,244,804	245,000	4,771,714
Fines & Forfeitures	166,000	0	0	25,000	0	0	0	0	0	191,000
Loan Proceeds	0	0	0	0	0	1,814,481	0	0	0	1,814,481
Miscellaneous Revenues	66,396	0	11,500	2,400	100	2,000	5,000	37,500	1,000	125,896
<b>TOTAL SOURCES</b>	<b>7,829,661</b>	<b>0</b>	<b>134,000</b>	<b>27,400</b>	<b>175,100</b>	<b>4,450,096</b>	<b>302,100</b>	<b>1,282,304</b>	<b>246,000</b>	<b>14,446,661</b>
Interfund Transfers - In	214,502	5,024,959	0	0	0	0	0	0	0	5,239,461
Fund Balance/Reserves/Net Assets	5,000,000	10,041	0	45,850	48,161	400,000	1,795,000	0	0	7,299,052
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>13,044,163</b>	<b>5,035,000</b>	<b>134,000</b>	<b>73,250</b>	<b>223,261</b>	<b>4,850,096</b>	<b>2,097,100</b>	<b>1,282,304</b>	<b>246,000</b>	<b>26,985,174</b>
<b>EXPENDITURES/EXPENSES</b>										
General Government	1,781,719	0	0	0	0	0	0	0	0	1,781,719
Building Services	400,053	0	0	0	0	0	0	0	0	400,053
Public Safety	3,857,614	0	0	73,250	0	0	0	0	0	3,930,864
Streets	78,581	35,000	0	0	0	0	0	0	0	113,581
Recreation, Culture, and Tourism	1,177,984	5,000,000	134,000	0	0	0	0	0	0	6,311,984
Physical Environment	721,902	0	0	0	0	4,398,037	0	1,178,444	151,805	6,450,188
Municipal Transportation	0	0	0	0	217,261	0	2,044,589	0	0	2,261,850
Debt Service	0	0	0	0	0	351,060	0	0	0	351,060
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>8,017,853</b>	<b>5,035,000</b>	<b>134,000</b>	<b>73,250</b>	<b>217,261</b>	<b>4,749,097</b>	<b>2,044,589</b>	<b>1,178,444</b>	<b>151,805</b>	<b>21,601,299</b>
Interfund Transfers - Out	5,024,959	0	0	0	6,000	63,452	24,959	103,860	16,231	5,239,461
Fund Balance/Reserves/Net Assets	1,351	0	0	0	0	37,547	27,552	0	77,964	144,414
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<b>13,044,163</b>	<b>5,035,000</b>	<b>134,000</b>	<b>73,250</b>	<b>223,261</b>	<b>4,850,096</b>	<b>2,097,100</b>	<b>1,282,304</b>	<b>246,000</b>	<b>26,985,174</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE TOWN CLERK'S OFFICE (9293 HARDING AVENUE, SURFSIDE, FL 33154) AS A PUBLIC RECORD.